



January 30, 2015  
Invoice #3084288

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

Remit To:  
P.O. Box 18379M  
St. Louis, Missouri 63195

ACH Instructions:  
Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]  
Please reference invoice number(s).

For Wire Transfer Instructions or Other  
Communications Please Contact:  
314-552-6000  
[AccountsReceivable@ThompsonCoburn.com](mailto:AccountsReceivable@ThompsonCoburn.com)

TIN [REDACTED]

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For Legal Services Rendered in Connection With:

UHY Litigation  
TC File: 54464 / 129240

| Date     | Atty       | Description  | Phase | Task | Hours |
|----------|------------|--|-------|------|-------|
| 12/01/14 | S. Higgins | Discussion with C. Schenk and review mediation materials   | L100  | L190 | 1.10  |
| 12/01/14 | C. Schenk  | Review communication re tolling agreement (.1); analysis of issues re settlement, seek advice of S. Higgins re same (.5); review communication to mediator re offer, edit same to include claims background information (.4)             | L100  | L190 | 1.00  |
| 12/02/14 | C. Schenk  | Review stipulation re UHY claim  | L100  | L190 | 0.10  |
| 12/11/14 | C. Schenk  | Communications with G. Greiman re status of negotiation and potential filing   | L100  | L190 | 0.20  |
| 12/12/14 | S. Higgins | Review mediation file and materials, including complaint, mediation position statements and supporting materials in connection with evaluation of settlement positions (3.0); review mediator communications and related materials (1.2) | L100  | L190 | 4.20  |
| 12/12/14 | C. Schenk  | Seek advice of S. Higgins re UHY claims (.5); analysis of claims issues and recent offer (.8); review mediation invoice (.2)   | L100  | L190 | 1.50  |

*Invoice*

*Payment Due Upon Receipt*

**EXHIBIT D-1F**

January 30, 2015  
 Invoice #3084288  
 Page 2

U.S. District Court Eastern District of Missouri

| Date                | Atty       | Description  | Phase | Task | Hours      |
|---------------------|------------|--|-------|------|------------|
| 12/15/14            | S. Higgins | Provide advice to Receiver relative to settlement options and strategies; discussion with C. Schenk and G. Greiman relative to settlement positions and options  | L100  | L190 | 3.80       |
| 12/15/14            | C. Schenk  | Prepare for telephone conference with counsel to discuss [REDACTED], review multiple communications with mediator (.4); seek advice of S. Higgins, telephone conference with Spencer Fane (1.1); follow up communications re mediator's recommendation, discuss new extension to tolling agreement and response to mediator (.4) | L100  | L190 | 1.90       |
| 12/16/14            | C. Schenk  | Communications re tolling agreement, review and execute same   | L100  | L190 | 0.30       |
| 12/19/14            | S. Higgins | Telephone call from and emails with C. Schenk relative to settlement of UHY case   | L100  | L190 | 0.30       |
| 12/19/14            | C. Schenk  | Telephone conference with G. Greiman re mediator's suggestion (.3); seek advice of S. Higgins (.1); review fee arrangement with counsel and other details pertaining to settlement agreement reporting and next steps (.4)   | L100  | L190 | 0.80       |
| 12/22/14            | C. Schenk  | Update SEC and K. Kraft to seeks advice re settlement matters (.2); review and execute tolling agreement (.2); research form of settlement and summarize issues re same for UHY resolution (.5); research issues re Court approval and summarize same for UHY counsel and seek advice of K. Kraft (.6)                           | L100  | L190 | 1.50       |
| 12/23/14            | C. Schenk  | Review fully executed tolling agreement and follow-up with K. Kraft re UHY   | L100  | L190 | 0.10       |
| Total Hours         |            |  |       |      | 16.80      |
| Amount For Services |            |  |       |      | \$7,976.00 |

*Invoice*

*Payment Due Upon Receipt*

January 30, 2015  
 Invoice #3084288  
 Page 3

U.S. District Court Eastern District of Missouri

#### TIME SUMMARY BY RANK

| Timekeeper           | Hours<br>Worked | Billed<br>Per Hour | Billed<br>Amount |
|----------------------|-----------------|--------------------|------------------|
| S. Higgins           | 9.40            | \$510.00           | \$4,794.00       |
| C. Schenk            | 7.40            | \$430.00           | \$3,182.00       |
| Subtotal for Partner | 16.80           | \$474.76           | \$7,976.00       |
| Total All Classes    | 16.80           | \$474.76           | \$7,976.00       |

|                     |            |
|---------------------|------------|
| For Services        | \$7,976.00 |
| Less 15% Discount   | -1,196.40  |
| Amount For Services | 6,779.60   |

|                  |                   |
|------------------|-------------------|
| <b>TOTAL DUE</b> | <b>\$6,779.60</b> |
|------------------|-------------------|

*Invoice*

*Payment Due Upon Receipt*

**Task Based Billing Summary**  
**Law Firm Invoice**

To: U.S. District Court Eastern District of Missouri, Thomas F. Eagleton Courthouse, 111 S. 10th Street, 3rd Floor, St. Louis, MO 63102

Firm Name: THOMPSON COBURN LLP

Firm Address: P.O. Box 18379M, St. Louis, Missouri 63195

Billing Attorney: 4260-Claire Schenk

Matter Name: UHY Litigation

Invoice No.: 3084288  
 Invoice Date: 01/30/15

For Services Rendered and Disbursements Prior Month

**BILLING SUMMARY**

|                                     | THIS BILL |            | CUMULATIVE TOTALS |             |
|-------------------------------------|-----------|------------|-------------------|-------------|
|                                     | Hours     | Amount     | Hours             | Amount      |
| <b>54464-129240</b>                 |           |            |                   |             |
| TOTAL LEGAL FEES:                   | 16.80     | \$6,779.60 | 117.10            | \$39,573.53 |
| TOTAL DISBURSEMENTS:                |           | \$0.00     |                   | \$701.22    |
| <b>TOTAL LEGAL FEES &amp; DISB:</b> |           | \$6,779.60 |                   | \$40,274.75 |

**ANALYSIS OF DISBURSEMENTS:**

|                             |                          | THIS BILL |        | CUMULATIVE TOTALS |          |
|-----------------------------|--------------------------|-----------|--------|-------------------|----------|
| Task Code                   | Task Description         |           | Amount |                   | Amount   |
| 106                         | For reproduction charges |           | \$0.00 |                   | \$4.56   |
| 127                         | For courier service      |           | \$0.00 |                   | \$22.80  |
| 367                         | For meal expenses        |           | \$0.00 |                   | \$168.97 |
| 383                         | For travel expenses      |           | \$0.00 |                   | \$274.69 |
| 402                         | For airfare              |           | \$0.00 |                   | \$230.20 |
| <b>TOTAL DISBURSEMENTS:</b> |                          |           | \$0.00 |                   | \$701.22 |

**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

|  | THIS BILL     |              |                   | CUMULATIVE TOTALS |                    |
|--|---------------|--------------|-------------------|-------------------|--------------------|
|  | Rate          | Hours        | Amount            | Hours             | Amount             |
| <b><u>Partner</u></b>  |               |              |                   |                   |                    |
| Higgins, S   | 510.00        | 9.40         | 4,794.00          | 9.40              | 4,794.00           |
| Kraft, K   | 0.00          | 0.00         | 0.00              | 0.70              | 231.00             |
| Schenk, C  | 430.00        | 7.40         | 3,182.00          | 86.00             | 36,980.00          |
| <b>TOTAL Partner:</b>  | <b>474.76</b> | <b>16.80</b> | <b>\$7,976.00</b> | <b>96.10</b>      | <b>\$42,005.00</b> |
| <b><u>Associate</u></b>  |               |              |                   |                   |                    |
| Lamping, B   | 0.00          | 0.00         | 0.00              | 0.90              | 234.00             |
| Rust, J  | 0.00          | 0.00         | 0.00              | 13.30             | 3,770.10           |
| Sanocki, K   | 0.00          | 0.00         | 0.00              | 0.80              | 180.00             |
| <b>TOTAL Associate:</b>  | <b>0.00</b>   | <b>0.00</b>  | <b>\$0.00</b>     | <b>15.00</b>      | <b>\$4,184.10</b>  |
| <b><u>Legal Assistant (paralegals and other legal support personnel)</u></b> |               |              |                   |                   |                    |
| Weber, H   | 0.00          | 0.00         | 0.00              | 6.00              | 1,020.00           |
| <b>TOTAL Legal Assistant (paralegals</b>                                     | <b>0.00</b>   | <b>0.00</b>  | <b>\$0.00</b>     | <b>6.00</b>       | <b>\$1,020.00</b>  |

Task Based Billing Summary  
Law Firm Invoice

Matter Name: UHY Litigation  
 C/M Firm No: 54464-129240

Page: 2

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**ANALYSIS OF LEGAL FEES FOR PERSONS PERFORMING SERVICES DURING THIS PERIOD:**

|                                     | THIS BILL |       |                   | CUMULATIVE TOTALS |                    |
|-------------------------------------|-----------|-------|-------------------|-------------------|--------------------|
|                                     | Rate      | Hours | Amount            | Hours             | Amount             |
| and other legal support personnel): |           |       |                   |                   |                    |
| Subtotal Legal Fees:                |           | 16.80 | \$7,976.00        | 117.10            | \$47,209.10        |
| Less Discount:                      |           |       | -1,196.40         |                   | -7,635.57          |
| <b>TOTAL LEGAL FEES:</b>            |           |       | <b>\$6,779.60</b> |                   | <b>\$39,573.53</b> |

**Task Based Billing Summary**  
**Law Firm Invoice**

Matter Name: UHY Litigation  
C/M Firm No: 54464-129240

Page: 3

**ANALYSIS OF FEES BY FUNCTIONS:**

|   |   | <b>THIS BILL</b> |                   | <b>CUMULATIVE TOTALS</b> |                    |
|---|---|------------------|-------------------|--------------------------|--------------------|
|   |   | <b>Hours</b>     | <b>Amount</b>     | <b>Hours</b>             | <b>Amount</b>      |
| <b>B50-Banruptcy: Creditor or Debtor</b>                          |   |                  |                   |                          |                    |
| B50.01  | Case Administration<br>(incl. strategy/client communications) | 0.00             | \$0.00            | 4.20                     | \$1,082.00         |
| B50.07  | Claims and claim litigation                                   | 0.00             | \$0.00            | 0.80                     | \$314.00           |
| <b>TOTAL :</b>  |   | <b>0.00</b>      | <b>\$0.00</b>     | <b>5.00</b>              | <b>\$1,396.00</b>  |
| <b>L01-Matter Open</b>  |   |                  |                   |                          |                    |
| L120  | Analysis/Strategy   | 0.00             | \$0.00            | 0.10                     | \$23.82            |
| <b>TOTAL Case Assessment,<br/>Development and Administration:</b> |   | <b>0.00</b>      | <b>\$0.00</b>     | <b>0.10</b>              | <b>\$23.82</b>     |
| <b>L03-Initial Investigation and Experts</b>                      |   |                  |                   |                          |                    |
| L110  | Fact Investigation/Development                                | 0.00             | \$0.00            | 1.20                     | \$297.18           |
| L190  | Other Case Assessment, Development<br>and Administration      | 0.00             | \$0.00            | 0.30                     | \$88.50            |
| <b>TOTAL Case Assessment,<br/>Development and Administration:</b> |   | <b>0.00</b>      | <b>\$0.00</b>     | <b>1.50</b>              | <b>\$385.68</b>    |
| <b>L04-Initial Filings</b>  |   |                  |                   |                          |                    |
| L210  | Pleadings   | 0.00             | \$0.00            | 13.80                    | \$4,110.60         |
| <b>TOTAL Pre-Trial Pleadings and<br/>Motions:</b>                 |   | <b>0.00</b>      | <b>\$0.00</b>     | <b>13.80</b>             | <b>\$4,110.60</b>  |
| <b>L05-Ongoing Reporting and Communication</b>                    |   |                  |                   |                          |                    |
| L190  | Other Case Assessment, Development<br>and Administration      | 0.00             | \$0.00            | 6.00                     | \$2,580.00         |
| L190  | Other Case Assessment, Development<br>and Administration      | 15.20            | \$7,288.00        | 42.70                    | \$19,113.00        |
| L190  | Other Case Assessment, Development<br>and Administration      | 0.00             | \$0.00            | 1.50                     | \$645.00           |
| L190  | Other Case Assessment, Development<br>and Administration      | 0.00             | \$0.00            | 6.70                     | \$2,647.00         |
| L190  | Other Case Assessment, Development<br>and Administration      | 1.60             | \$688.00          | 3.50                     | \$1,505.00         |
| <b>TOTAL Case Assessment,<br/>Development and Administration:</b> |   | <b>16.80</b>     | <b>\$7,976.00</b> | <b>60.40</b>             | <b>\$26,490.00</b> |
| <b>L06-Investigation/Discovery/Analysis</b>                       |   |                  |                   |                          |                    |
| L390  | Other Discovery   | 0.00             | \$0.00            | 5.20                     | \$2,236.00         |
| L120  | Analysis/Strategy   | 0.00             | \$0.00            | 7.50                     | \$3,225.00         |
| L120  | Analysis/Strategy   | 0.00             | \$0.00            | 0.40                     | \$172.00           |
| L120  | Analysis/Strategy   | 0.00             | \$0.00            | 2.50                     | \$1,075.00         |
| L120  | Analysis/Strategy   | 0.00             | \$0.00            | 2.50                     | \$425.00           |
| L140  | Document/File Management                                      | 0.00             | \$0.00            | 0.60                     | \$102.00           |

Task Based Billing Summary  
Law Firm Invoice

Matter Name: UHY Litigation  
 C/M Firm No: 54464-129240

Page: 4

**ANALYSIS OF FEES BY FUNCTIONS:**

|   |                            | <u>THIS BILL</u> |               | <u>CUMULATIVE TOTALS</u> |               |
|---|----------------------------|------------------|---------------|--------------------------|---------------|
|   |                            | <u>Hours</u>     | <u>Amount</u> | <u>Hours</u>             | <u>Amount</u> |
| TOTAL Case Assessment,<br>Development and Administration: |                            | 0.00             | \$0.00        | 18.70                    | \$7,235.00    |
| L09-Mediation and Settlement                              |                            |                  |               |                          |               |
| L160  | Settlement/Non-Binding ADR | 0.00             | \$0.00        | 17.60                    | \$7,568.00    |
| TOTAL Case Assessment,<br>Development and Administration: |                            | 0.00             | \$0.00        | 17.60                    | \$7,568.00    |
| Subtotal Legal Fees:                                      |                            | 16.80            | \$7,976.00    | 117.10                   | \$47,209.10   |
| Less Discount   |                            |                  | \$-1,196.40   |                          | -7,635.57     |
| TOTAL LEGAL FEES 54464-129240                             |                            |                  | \$6,779.60    |                          | \$39,573.53   |



January 30, 2015

U.S. District Court Eastern District of Missouri  
Attn: Hon. Carol E. Jackson  
Thomas F. Eagleton Courthouse  
111 S. 10th Street  
3rd Floor  
St. Louis, Missouri 63102

Direct Correspondence To:  
One US Bank Plaza  
St. Louis, Missouri 63101-1693  
314-552-6000  
AccountsReceivable@ThompsonCoburn.com

TIN [REDACTED]

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## REMITTANCE COPY

### PAYMENT DUE UPON RECEIPT

PLEASE REFERENCE INVOICE NUMBER WITH YOUR PAYMENT

Invoice # 3084288

**\$6,779.60**

**Please remit this copy with your check to:**

Thompson Coburn LLP  
P.O. Box 18379M  
St. Louis, MO 63195

#### **Wire Transfer Instructions:**

Swift Code: [REDACTED]  
Bank Name: US Bank N.A.  
ABA/Routing Number: [REDACTED]  
Bank Account Name: Thompson Coburn LLP  
Account Number: [REDACTED]

#### **ACH Instructions (United States only):**

#### **NOT FOR WIRE TRANSFER USE**

Account Name: Thompson Coburn LLP  
Bank: U.S. Bank  
ABA/Routing Number: [REDACTED]  
Account Number: [REDACTED]

Please reference invoice number(s) with ACH or send an e-mail with the information to  
AccountsReceivable@ThompsonCoburn.com